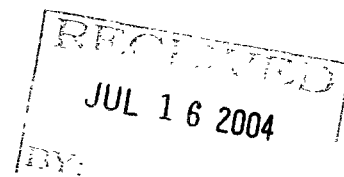




90 Orville Drive, Bohemia, NY 11716-2510 ■ Phone: (631) 244-2000 ■ Fax: (631) 218-7480

Office of Nutritional Products
Labeling & Dietary Supplements
Center for Food Safety and Applied Nutrition
Food and Drug Administration
5100 Paint Branch Parkway
College Park, MD 20740-3835

May 27, 2004



Dear Sir or Madam:

This letter will serve as a 30-day notification pursuant to Section 6 of the Dietary Supplement Health and Education Act of 1994 that NBTY Inc. is using the following statements on our Ester-C® supplements under one or more of the following brand names: American Health, Bioenergy Nutrients, Body Fortress, Good 'N Natural, Health's Finest, Heartland, HealthSmart Vitamins, HealthWatchers, Herbal Authority, Life's Finest, Natural Wealth, Nature's Bounty, Nutrition Headquarters, Nutrition Warehouse, Precision Engineered, Puritan's Pride, US Nutrition and Vitamin World:

Ingredients: Vitamin C, Calcium, Citrus Bioflavonoid, Rutin Hesperidin Complex

- Promotes/Supports Immune system Health.
- Ester-C® supports immune system health, healthy vision, antioxidant and cardiovascular health.
- Ester-C® is non-acidic and stomach friendly and can help meet your daily needs for Vitamin C.

The above statements are accompanied by the required disclaimer pursuant to Section 6 of the Dietary Supplement Health and Education Act.

Sincerely,

Ona Scandurra, MS, RD
Vice President, Nutrition Information

OS/mb

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